

# Senate File 486 - Introduced

SENATE FILE \_\_\_\_\_  
BY COMMITTEE ON STATE  
GOVERNMENT

(SUCCESSOR TO SSB 1323)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act concerning distribution of revenue from the wine gallonage  
2 tax on wine imported into this state.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
4 TLSB 2826SV 82  
5 ec/gg/14

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1 1 Section 1. Section 123.183, subsection 3, Code 2007, is  
1 2 amended to read as follows:

1 3 3. The revenue collected from the wine gallonage tax on  
1 4 wine imported into this state for sale at wholesale and sold  
1 5 in this state at wholesale shall be deposited ~~as follows:~~  
1 6 ~~a. Five percent of the revenue collected from the wine~~  
1 7 ~~gallonage tax on wine imported into this state for sale at~~  
1 8 ~~wholesale and sold in this state at wholesale shall be~~  
1 9 ~~deposited in the grape and wine development fund as created in~~  
1 10 ~~section 175A.5.~~

1 11 ~~b. The remaining revenue collected from the wine gallonage~~  
1 12 ~~tax on wine imported into this state for sale at wholesale and~~  
1 13 ~~sold in this state at wholesale shall be deposited in the beer~~  
1 14 ~~and liquor control fund created in section 123.53.~~

1 15 Sec. 2. Section 175A.5, subsection 1, Code 2007, is  
1 16 amended to read as follows:

1 17 1. A grape and wine development fund is created in the  
1 18 state treasury under the control of the department. The fund  
1 19 is composed of moneys appropriated by the general assembly and  
1 20 moneys available to and obtained or accepted by the department  
1 21 from the United States or private sources for placement in the  
1 22 fund. ~~The fund shall include moneys deposited into the fund~~  
1 23 ~~from the wine gallonage tax as provided in section 123.183.~~

1 24 EXPLANATION

1 25 This bill provides that all revenue collected from the wine  
1 26 gallonage tax on wine imported into this state for sale at  
1 27 wholesale shall be deposited in the beer and liquor control  
1 28 fund. Current law, stricken by the bill, provides that five  
1 29 percent of revenue collected shall be deposited into the grape  
1 30 and wine development fund.

1 31 LSB 2826SV 82

1 32 ec:nh/gg/14